

Progressive Steel Processors Vs. Cce

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SooperKanoon Citation : sooperkanoon.com/33530

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Dec-19-2003

Judge : J Balasundaram, A M Moheb

Appellant : Progressive Steel Processors

Respondent : Cce

Judgement :

1. The issue in dispute is whether the process of cutting, slitting of hot rolled bars and cold rolled bars of iron, non alloy steel and alloy steel coils etc of width of more than 600 mm into narrower widths, carried out by the appellants herein amounts to manufacture so as to result in the emergence of fresh excisable product and consequent duty liability.
2. On hearing both sides, we find that the issue stands settled in favour of the assessee by several orders of the Tribunal including that in their own case (Order No C-II/1395-1406/03WZB dated 13.6.2003 passed on 14.5.2003) wherein the Tribunal has held that such process does not amount to manufacture giving rise to fresh excisable products. The Tribunal has relied upon its earlier order in the case of CCE vs Bemcee Ltd 2003 (151) ELT 545.
3. Following the ratio of the above order, which is on all fours with the facts of the present case, we set aside the impugned order by which duty of Rs 1,24,54,744/- has been confirmed, penalty of equal amount imposed and allowed the appeal with consequential relief, if any due to the appellants, in accordance with law.

